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DATE: December 23, 2003

FROM: Law Offices of Brian S. Steinberger, P. A.

TO: ATOUCH CO., LTD
Attn: JANG, GWANG -SIG

RE: OFFICE ACTION RESPONSE DUE - URGENT
Atty. Dkt. No.: PC-1205B

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Pages to Follow: 2 including cover.

Dear Mr. Jang:

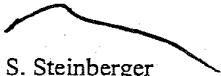
Attached is our letter of October 13th regarding the above referenced office action response due for Sn: 09/992,824 filed 11/14/2001.

Please advise if you wish for us to proceed with filing of the office action response via return facsimile.

If no response is filed with the Patent Office, this application will go abandoned.

If you have any questions, please contact our office.

Sincerely,


Brian S. Steinberger

Attachment

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